

**REQUIRED
SUPPLEMENTAL INFORMATION**

FOND DU LAC COUNTY, WISCONSIN

Schedule of Funding Progress
Other Post-Employment Benefit Plan
December 31, 2010

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
9/30/2008	\$ -	\$ 7,202,138	0.00%	\$ 7,202,138	\$ 40,996,675	17.57%
1/1/2010	\$ -	\$ 4,245,879	0.00%	\$ 4,245,879	\$ 36,871,794	11.52%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.

FOND DU LAC COUNTY, WISCONSIN

Schedule of Employer Contributions

Other Post-Employment Benefit Plan

December 31, 2010

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2008	\$ 201,000	\$ 829,699	24.23%
2009	\$ 226,000	\$ 876,182	25.79%
2010	\$ 117,364	\$ 537,032	21.85%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.